

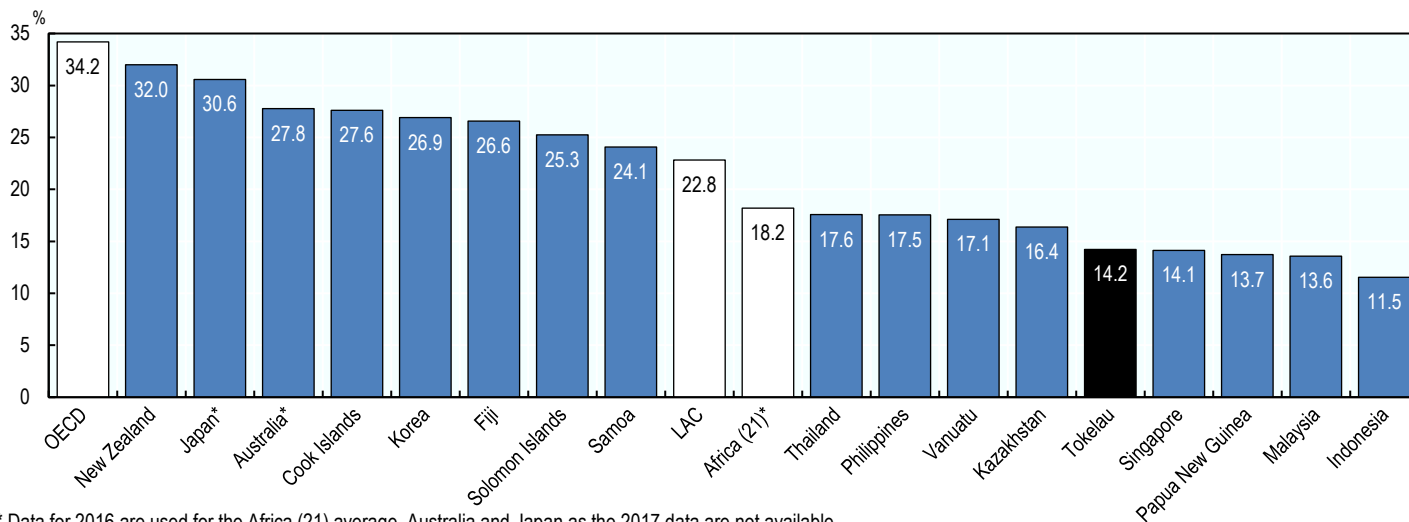


Revenue Statistics in Asian and Pacific Economies 2019 — Tokelau

Tax-to-GDP ratio

Tax-to-GDP ratio compared to other Asian and Pacific economies and regional averages, 2017

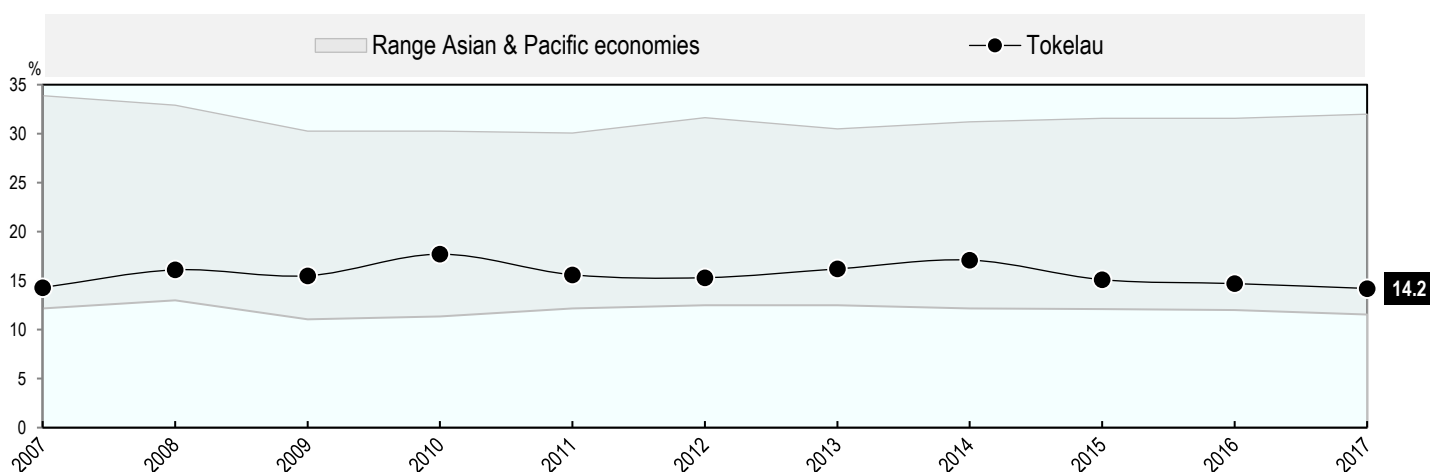
Tokelau's tax-to-GDP ratio was 14.2% in 2017, below the OECD average (34.2%) by 20.0 percentage points, and also below the LAC and Africa (21)* averages (22.8% and 18.2%, respectively).



* Data for 2016 are used for the Africa (21) average, Australia and Japan as the 2017 data are not available.

Tax-to-GDP ratio over time

The tax-to-GDP ratio in Tokelau decreased by 0.5 percentage points from 14.7% in 2016 to 14.2% in 2017. From 2007 to 2017, the tax-to-GDP ratio in Tokelau decreased by 0.1 percentage points from 14.3% to 14.2%. The highest tax-to-GDP ratio in this period was 17.7% in 2010, and the lowest 14.2% in 2017.



In the OECD classification the term "taxes" is confined to compulsory unrequited payments to general government. Taxes are unrequited in the sense that benefits provided by government to taxpayers are not normally in proportion to their payments. <http://www.oecd.org/tax/tax-policy/oecd-classification-taxes-interpretative-guide.pdf>

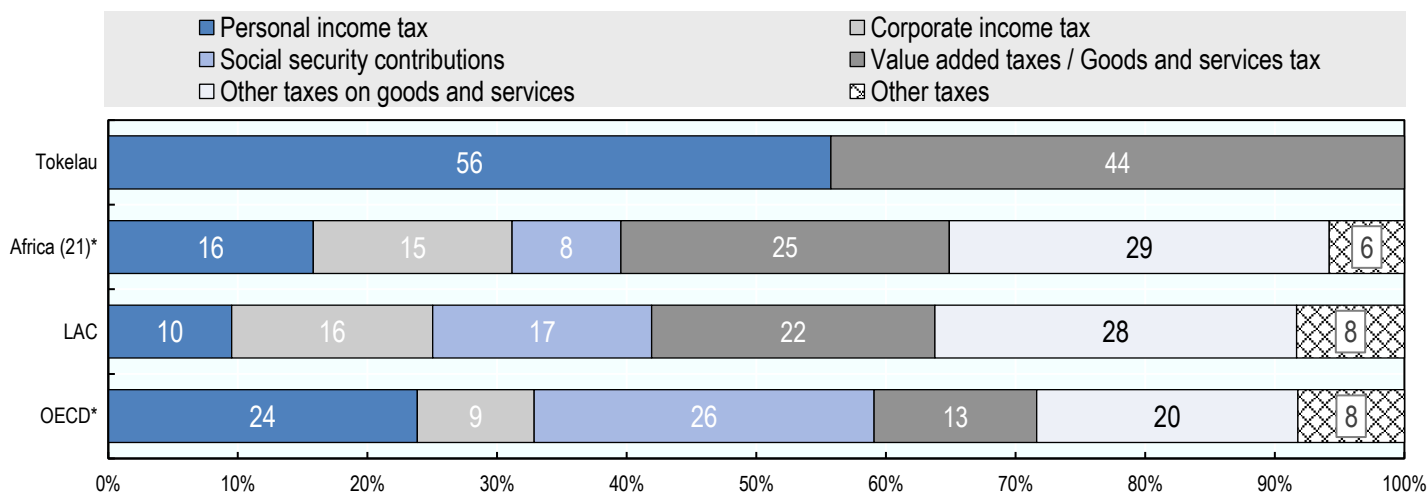
Regional averages (OECD, LAC, AFRICA (21)) refer to the 2019 edition for Revenue Statistics in Latin America and the Caribbean, and to the 2018 editions of Revenue Statistics and Revenue Statistics in Africa. oe.cd/global-rev-stats-database



Tax structures

Tax structure compared to the regional averages

Tax structure refers to the share of each tax in total tax revenues. The highest share of tax revenues in Tokelau in 2017 was derived from personal income tax (55.8%). The second-highest share of tax revenues in 2017 was derived from value added taxes / goods and services tax (44.2%).



* Data for 2016 are used for the Africa (21) and OECD average as the 2017 data are not available. All figures within the chart are rounded.

Summary of the tax structure in Tokelau

	Tax Revenues in national currency			Tax structure in Tokelau		
	New Zealand Dollar, Thousands			% in GDP		
	2017	2016	Δ	2017	2016	Δ
Taxes on income, profits and capital gains	1 404 000	1 188 000	+ 216 000	7.9	8.0	-0.1
<i>of which</i>	-	-	-	-	-	-
Personal income, profits and gains	1 404 000	1 188 000	+ 216 000	7.9	8.0	-0.1
Corporate income and gains	-	-	-	0.0	0.0	0.0
Social security contributions	-	-	-	0.0	0.0	0.0
Taxes on goods and services	1 114 000	988 000	+ 126 000	6.3	6.7	-0.4
<i>of which</i>	-	-	-	-	-	-
Value added taxes / Goods and services tax	-	-	-	0.0	0.0	0.0
Taxes on specific goods and services	1 114 000	988 000	+ 126 000	6.3	6.7	-0.4
<i>of which</i>	-	-	-	-	-	-
Excises	1 104 000	984 000	+ 120 000	6.2	6.6	-0.4
Customs and import duties	-	-	-	0.0	0.0	0.0
Other taxes	-	-	-	0.0	0.0	-0.0
TOTAL	2 518 000	2 176 000	+ 342 000	14.2	14.7	-0.4

Tax revenue includes net receipts for all levels of government; figures in the table may not sum to the total indicated due to rounding.

In this country note, "other taxes" is calculated as total tax minus taxes on income, profits and capital gains, social security contributions and taxes on goods and services. It includes taxes on payroll and workforce, taxes on property and other taxes (as defined in the OECD Interpretative Guide).



For further information, please see:

oe.cd/revenue-statistics-in-asia-and-pacific